Excise GST/HST News

No. 87 Winter 2013

Table of Contents

Bill C-45 receives Royal Assent 1
Phasing out of the penny 2
Changes to the Quebec sales tax (QST) 2
Administrative tolerance regarding elections forms RC4530 and RC4531 3
Supplies of taxable property and services to government entities 3
Quebec 4
P.E.I. 4
British Columbia 4
More information 4
Tax relief for Indians does not include the Métis, Inuit or Non-status Indians 5
Exemption for prescribed diagnostic, treatment or other health care services rendered to an individual 5
Independent contractors hired by medical laboratories 6
New login features for CRA's online services 7
How it works 7
Important facts about security 7
Make an online request – It's easy, fast, and secure 8
Prescribed rates of interest 8
What's new in publications 9
Enquiries 12

Bill C-45 receives Royal Assent

Bill C-45, the *Jobs and Growth Act, 2012* received Royal Assent on December 14, 2012. Bill C-45, now referred to as Statutes of Canada 2012, c. 31, includes tax measures to implement previously announced technical rules applicable to the financial services sector in respect of the GST/HST.

For example, the amendments include rules that:

- allow listed financial institutions to revoke a reporting period election under section 246 or 247 of the *Excise Tax Act*;
- require certain selected listed financial institutions that are either an investment plan or a segregated fund of an insurer to have fiscal years that are calendar years;
- require group registration of certain selected listed financial institutions in particular situations;
- provide a "deemed resident rule" which applies to certain selected listed financial institutions that are either an investment plan or a segregated fund of an insurer and which requires them to treat, for certain GST/HST purposes, their units held by non-resident as being held by residents of Canada (but

Online services built for businesses: Submit online account-related enquiries; view account information, endorsements, notices, statements and responses to your enquiries submitted online; adjust a GST/HST return; and, do other online transactions, go to: www.cra.gc.ca/representatives, if you are an authorized representative or employee; or www.cra.gc.ca/mybusinessaccount, if you are the business owner.

GST/HST NETFILE: Faster processing and refunds, immediate confirmation of receipt, and no postal costs. Go to www.cra.gc.ca/gsthst-netfile or through www.cra.gc.ca/representatives, if you are an authorized representative or employee; or www.cra.gc.ca/mybusinessaccount, if you are the business owner.

La version française de la présente publication est intitulée *Nouvelles sur l'accise et la TPS/TVH*.

Canada Revenue Agency | Agence du revenu du Canada

Canada

not of a participating province), unless the financial institution makes an election for the rule not to apply;

- provide for changes to a rebate of the provincial part of the HST to certain listed financial institutions that are either an investment plan or a segregated fund of an insurer and that render services to clients that are outside the HST provinces;
- provide that investment plans and series of investment plans, which are created exclusively for investors resident in one province, may be required to self-assess the provincial part of the HST in respect of that province and may be entitled to a rebate of the provincial part of the HST; and
- confirm the authority under which certain GST/HST regulations relating to financial institutions are made.

Amendments to various GST/HST Regulations, including the *Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations* will follow in the months ahead.

Phasing out of the penny

The Government of Canada announced in the Economic Action Plan 2012 that it will be gradually phasing out the penny from Canada's coinage system. The Royal Canadian Mint has ceased dispensing pennies as of February 4, 2013. However, pennies will continue to be used in cash transactions indefinitely for businesses that choose to accept them.

For information on rounding guidelines, please see the CRA Web page for phasing out the penny. Also, for further details on cash transactions and the GST/HST, please see GST/HST Info Sheet GI-131, *Phasing Out of the Penny*.

Changes to the Quebec sales tax (QST)

Quebec Bill no. 5 (2012, c. 28) *An Act to Amend the Act Respecting the Québec Sales Tax and Other Legislative Provisions* received assent on December 7, 2012.

This act amends various Quebec statutes pursuant to undertakings to change the QST to be consistent with the federal GST/HST effective January 1, 2013 with certain exceptions listed in the *Comprehensive Integrated Tax Coordination Agreement* entered into between the Government of Canada and the Government of Quebec in March 2012.

The changes included in Quebec Bill no. 5 are based on the federal legislative or regulatory provisions that have already received Royal Assent or been adopted prior to November 14, 2012. This means that proposed changes to the *Excise Tax Act* (the Act) or related regulations are not included. For example, the proposed changes to the Act and related regulations announced by the Finance Minister of Canada in the News Release 2011-009 of January 28, 2011 were not considered in drafting Bill no. 5. These changes will be introduced in the Quebec legislation as soon as possible after the federal legislation receives Royal Assent or adoption of the regulations, taking into account any technical modifications that may occur and would generally be applicable as of January 1, 2013. These proposed changes to the Act received Royal Assent on December 14, 2012. It is expected that the related amendments to various GST/HST regulations, including the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations will be adopted in the coming months.

It is important to note that the QST will remain a provincial tax separate from the GST/HST and Quebec will not be a participating province for GST/HST purposes.

As of January 1, 2013, the CRA administers the amended QST, on behalf of Revenu Québec, and the GST/HST for selected listed financial institutions (SLFIs) and listed financial institutions that would be SLFIs if Quebec were a participating province.

Information on changes in the administration of the GST/HST and the QST, including related questions and answers, is available on the CRA Web site. This information can be accessed by selecting the topic entitled, "GST/HST and QST – selected listed financial institutions" at the CRA GST/HST, Financial institutions Web page.

Administrative tolerance regarding elections forms RC4530 and RC4531

Following harmonization with Ontario and British Columbia, with the introduction of recaptured input tax credits (RITCs), the CRA exercised administrative tolerance with respect to the new rules since they were new for everyone.

Enquiries have been made concerning retroactive filing of election form RC4530, *Election or Revocation of an Election to Use a Production Proxy to Report the Recapture of Input Tax Credits* and form RC4531, *Election or Revocation of an Election to use the Estimation and Reconciliation Method to Report the Recapture of Input Tax Credits*.

The CRA will consider allowing late filed RITC elections (Forms RC4530 and RC4531) for recapture periods **prior** to July 1, 2013, on a "case-by-case" basis, where the large business acted as if the election(s) were filed. However, administrative tolerance will **not** be exercised with respect to late filed RITC elections prior to July 1, 2013, in circumstances where:

- it is reasonable to conclude that the large business made the request to late file the election for retroactive tax planning purposes;
- adequate records do not exist to verify whether or not the request can be accepted; or
- it is reasonable to conclude that the large business made the request to late file the election because of their negligence or carelessness in complying with the provisions under the Act.

A reasonable amount of time has passed since the introduction of the RITC rules. Since the *New Harmonized Value-Added Tax System Regulations, No. 2* specify that the elections in question must be filed on or before a certain day, late-filed elections (Forms RC4530 & RC4531) for recapture periods commencing on and **after** July 1, 2013, will not be permitted.

For more information please consult the CRA's RITC Web page or call GST/HST rulings at 1-800-959-8287.

Supplies of taxable property and services to government entities

In general, provincial and territorial governments are not required to pay the GST/HST. However, pursuant to the terms of various federal-provincial agreements the provincial and territorial governments (including all their departments and ministries and crown corporations, boards, commissions and agencies) of British Columbia, Ontario, Nova Scotia, New Brunswick, Prince Edward Island (P.E.I.), Newfoundland and Labrador, and Nunavut have agreed to pay GST/HST on their acquisition of taxable supplies.

All provinces and territories that have agreed to pay the GST/HST generally receive a government rebate for any GST/HST that they have paid.

Currently, the provincial and territorial governments (including all their departments and ministries and certain crown corporations, boards, commissions and agencies) of Quebec, Manitoba, Saskatchewan, Alberta, and the Northwest Territories and Yukon do not have to pay the GST/HST on their acquisition of taxable supplies where appropriate documentation is provided.

Suppliers will have the same entitlement to input tax credits regardless of the fact that tax has not been collected on taxable supplies made to these provinces or territories.

Exempt supplies made to provincial or territorial governments are subject to the normal GST/HST rules. No tax is charged on these supplies, and the supplier is not entitled to claim ITCs for the tax paid or payable on purchases used in making exempt supplies.

Please note that effective April 1, 2013, there will be important changes affecting the provincial governments of Quebec, P.E.I. and British Columbia.

Quebec

Currently, the Governments of Canada and Quebec (including all their departments and ministries and certain crown corporations, boards, commissions and agencies) do not pay each other's sales taxes. However, beginning April 1, 2013, the Government of Canada will begin to pay the QST in addition to the GST/HST that it currently pays and the Government of Quebec will begin to pay the GST/HST in addition to the QST on taxable supplies that it purchases. Questions relating to the payment of the QST by Government of Quebec or Government of Canada entities should be referred to Revenu Québec.

P.E.I.

Effective April 1, 2013, HST at the rate of 14% will apply to most goods and services that are currently subject to the GST in P.E.I. The Government of P.E.I. (including all its departments and ministries and crown corporations, boards, commissions and agencies) will continue to pay GST or HST, depending on the place of supply, on its purchase of taxable supplies.

Information on the transitional rules respecting the change from the GST to the HST in P.E.I. can be found on the "Changes to Harmonized Sales Tax" CRA Web page.

British Columbia

Effective April 1, 2013, the HST in British Columbia will be replaced by the GST at the rate of 5% and the provincial sales tax (PST). The Government of British Columbia (including all its departments and ministries and crown corporations, boards, commissions and agencies) will continue to pay the GST or HST, depending on the place of supply, on its purchase of taxable supplies.

Information on the transitional rules respecting British Columbia's return to the GST can be can be found on the "Changes to Harmonized Sales Tax" CRA Web page.

More information

More information about provincial government purchases is available in GST/HST Memorandum 18-2, *Provincial Governments* or you can call GST/HST rulings at 1-800-959-8287. Persons in Quebec may contact Revenu Québec at 1-800-567-4692.

Tax relief for Indians does not include the Métis, Inuit or Non-status Indians

GST/HST Technical Information Bulletin, *GST/HST Administrative Policy – Application of the GST/HST to Indians* (B-039), summarizes the CRA's policy concerning the treatment of supplies made to, or by, Indians, Indian bands and band-empowered entities under the GST/HST.

B-039 defines an Indian, an Indian band and a band-empowered entity as follows:

- An "Indian" is a person who is registered under the *Indian Act*. Such a person may be issued a Certificate of Indian Status card or a Temporary Confirmation of Registration Document each of which are issued by Aboriginal Affairs and Northern Development Canada. There are no other identification or membership cards that provide tax relief for individuals.

- An "Indian band", for purposes of the GST/HST, includes both a band council and a tribal council.

- A "band-empowered entity" is a corporation, board, council, association, society, or other organization that is owned or controlled by a band, a tribal council, or a group of bands other than a tribal council.

Please note that Métis, Inuit, non-status Indians or Indian individuals from the United States are not included as Indians in the above definition and must pay any applicable GST/HST. The tax relief under B-039 for bands or band-empowered entities does not apply to entities that govern or represent the Métis or non-status Indians. Entities that represent Métis or non-status Indians are not bands or band-empowered entities under B-039.

Exemption for prescribed diagnostic, treatment or other health care services rendered to an individual

A supply of a prescribed diagnostic, treatment or other health care service rendered to an individual is exempt from the GST/HST if it is made on the order of:

(a) a medical practitioner, meaning a physician or dentist;

(b) certain practitioners including chiropractors, psychologists, physiotherapists and midwives;

(c) a registered nurse authorized under the laws of a province to order such a service if the order is made within a nurse-patient relationship (applies to supplies made after February 26, 2008); or

(d) a person that is entitled under the laws of a province to practise the profession of pharmacy and is authorized under the laws of the province to order such a service, if the order is made within a pharmacist-patient relationship (applies to supplies made after March 29, 2012).

This exemption is limited to diagnostic, treatment or other health care services that are described in the *Health Care Services (GST/HST) Regulations*. Under these Regulations, a prescribed health care service is a laboratory, radiological or other diagnostic service generally available in a health care facility including the administration of drugs, biologicals (such as vaccines, blood and plasma derivatives), or related preparations provided in conjunction with these diagnostic services.

The phrase "laboratory, radiological or other diagnostic services generally available in a health care facility" in the Regulations means a test, study or investigative and analytical procedure, together with the interpretation of the results and the report of findings, that is of the type generally available in a health care facility such as a public hospital and that is used to assist in the detection and determination of the cause of a disease. These services include laboratory diagnostic services such as in vitro diagnostic testing, serological testing, urinalysis, and microscopic analysis; radiology and other diagnostic imaging

services such as X-ray, CT scans, MRI, mammography and ultrasound, and diagnostic services such as fluoroscopy, echocardiography, electrocardiography, and electromyography. A diagnostic service for purposes of the Regulations does not include certain tests that may be performed in a medical laboratory such as paternity testing and drug and alcohol testing that are not performed for the purposes of diagnosis.

This exemption generally applies to services of private medical laboratories that are equipped for diagnostic services, including the collection and handling of specimens and other data, analysing specimens or data and providing reports to the persons noted above to assist them in the care of their patients.

A diagnostic service includes both technical and professional components which may include:

- providing the premises, equipment, supplies and personnel for all elements of the technical and professional components;
- preparing the patient for the diagnostic service;
- performing the test, study or analytical procedure, including any clinical procedure associated with the diagnostic service;
- providing clinical supervision, including approving, modifying and intervening in the performance of the test, study or analytical procedure and quality control of all elements of the procedure;
- monitoring and intervening if necessary after the test, study or analytical procedure;
- preparing and providing records of the results of the test, study, or analytical procedure to a medical practitioner or other health care professional noted above;
- interpreting the results of the test, study or analytical procedure, which is generally performed by a medical practitioner; and
- preparing and transmitting a written, signed and dated report of the diagnostic service to the person who requested the diagnostic service on behalf of the patient.

Exception: A prescribed diagnostic treatment or other health care service rendered to an individual will not be exempt from the GST/HST if it is supplied for cosmetic purposes and not for medical or reconstructive purposes.

Independent contractors hired by medical laboratories

A medical laboratory may supply diagnostic services through its employees or through other individuals such as independent contractors (i.e., self-employed individuals) to perform part of the diagnostic service. For example, an independent contractor may be hired to take blood from an individual at his or her place of residence and return the blood to the medical laboratory, perform tests on the blood and provide the results of the test to the medical laboratory. The medical laboratory performs tests on the blood and writes up a report for the person who requested the diagnostic test on the individual.

Services supplied by the independent contractors to the medical laboratory are not exempt under this provision. These services are inputs acquired by the medical laboratory in the course of its supply of the diagnostic service. GST/HST will generally apply to the consideration paid by the medical laboratory for the services of the independent contractors.

Example 1:

A physician refers a patient with an undiagnosed sleep disorder for testing at a sleep clinic. The sleep clinic may be part of a public hospital or it may be a separate facility. The diagnostic service provided by the sleep clinic is made up of several elements. The patient completes a detailed questionnaire, discusses questions with the sleep-study coordinator, is hooked up to monitoring equipment and is monitored while sleeping by technicians of the clinic. Once the data has been obtained, a report is prepared and a staff physician at the clinic discusses the results with the patient. The results are also forwarded to the patient's physician who requested the test.

In some situations, the patient may attend the consultation and then leave with a portable monitoring device to use that night so that the sleep patterns may be recorded at home. After the patient returns the device to the sleep clinic, the data is interpreted, a report is generated by the sleep clinic and the results are discussed with the patient by a staff physician at the clinic with copies sent to the patient's physician.

The exemption from the GST/HST will apply in both situations as this is a diagnostic service that is generally provided by public hospitals and the service is rendered to an individual on the order of a physician. The service is exempt even if part of the test takes place outside the sleep clinic.

Example 2:

A nurse makes an order to a private laboratory for certain blood tests on a patient. The patient arrives at the laboratory where blood samples are taken, the requested tests are performed, the results are interpreted by a staff physician and a report is provided to the nurse. The diagnostic service rendered to the patient by the private laboratory on the order of the nurse is exempt from the GST/HST.

For more information on this exemption, please contact GST/HST Rulings at 1-800-959-8287.

New login features for CRA's online services

As part of a Government of Canada initiative to continuously improve how it offers online services, the CRA is now offering a second login option. In addition to the CRA user ID and password, you may now also be able to use your online banking information to log-in to the CRA's My Account, My Business Account and Represent a Client online services. The new login option means that you will have one less username and password to remember.

This service is currently available for those who use online banking services with TD Bank Group, Scotiabank and BMO Financial Group.

How it works

When you go to the login pages for CRA's My Account, My Business Account and Represent a Client, you will find two options; Sign-in Partner Login and CRA Login. To log-in with your online banking information, select the "Sign-in Partner Login" button. You will be routed to the SecureKey Concierge service, where you simply select your financial institution and log in.

If this is your first time using your banking information at the CRA, you will be asked to identify yourself by providing some personal information. My Account and My Business Account users will be mailed a CRA security code that you must enter to complete your registration.

If you wish to continue to use your CRA user ID and password, select "CRA Login." To register for a CRA user ID and password click on the "Register" link.

Important facts about security

Regardless of how you log in, no personally identifiable information is communicated between the CRA, SecureKey and your financial institution. During this process, the CRA will not even know which financial institution you use, nor will your bank know that you came from the CRA Web site.

For more information about logging in using your banking information, or the registration process, go to www.cra.gc.ca/loginservices.

Make an online request – It's easy, fast, and secure

Representatives with a level 1 authorization can use the "Enquiries service" to make an online request for:

- copies of notices and statements;
- customized statements (for a timeframe of their choice); and
- additional remittance vouchers.

In most cases, the system processes the above requests within 24 hours.

Representatives with a level 2 authorization can continue to make an online request for the above listed items, and to:

- change mailing instructions (stop us from sending paper statements, remittance vouchers, envelopes, and/or the GST/HST Return for Registrants package);
- request an interest review;
- initiate a payment search; and
- transfer a credit.

Plus, representatives with a level 2 authorization can also **submit an enquiry** online to ask specific account-related questions about a GST/HST return, GST/HST rebate, and various excise returns, and receive a response electronically.

To access the online "Enquiries service," go to:
www.cra.gc.ca/representatives if you are an employee or a representative of a business, or
www.cra.gc.ca/mybusinessaccount if you are a business owner.

Prescribed rates of interest

The prescribed annual rate of interest in effect from January 1, 2013 to March 31, 2013, on overdue amounts payable to the Minister is 5%. The prescribed annual rate of interest on amounts owed by the Minister (i.e., rebates or refunds) is 1% for corporate taxpayers and 3% for non-corporate taxpayers. These rates are applicable to income tax, excise tax, the softwood lumber products export charge, GST/HST and the air travellers security charge (ATSC) and excise duty on wine, spirits and tobacco.

The prescribed annual rate of interest respecting excise duty on beer, on overdue amounts payable for the indicated period, is set at 3%. Refund interest rates are not applicable for amounts owed by the Minister (i.e., rebates or refunds) for excise duty that is in relation to beer.

Period	GST/HST, Excise Tax, Softwood Lumber Products Export Charge, Excise Duty (wine, spirits, tobacco), Income Tax			Excise Duty (beer)
	Refund Interest		Arrears and Instalment Interest	Arrears Interest
	Corporate Taxpayers	*Non-Corporate Taxpayers*		
January 1 to March 31, **2013**	1%	3%	5%	3%
October 1 to December 31, **2012**	1%	3%	5%	3%
July 1 to September 30, **2012**	1%	3%	5%	3%
April 1 to June 30, **2012**	1%	3%	5%	3%

Prescribed interest rates for previous years are available on the CRA Web site at www.cra.gc.ca/interestrates.

What's new in publications

The following is a list of new or revised excise and GST/HST forms and publications.

GST/HST forms

GST74	*Election and Revocation of an Election to Use the Quick Method of Accounting*
GST116	*Application, Renewal, or Revocation of the Authorization for a Qualifying Institution to Use Particular Input Tax Credit Allocation Methods*
GST190	*GST/HST New Housing Rebate Application for Houses Purchased from a Builder*
RC1	*Request for a Business Number (BN)*
RC1A	*Business Number (BN) - GST/HST Account Information*
RC1C	*Business Number - Import/Export Account Information*

GST/HST guides and pamphlets

RC2	*The Business Number and Your Canada Revenue Agency Program Accounts*
RC59	*Business Consent Form*
RC4058	*Quick Method of Accounting for GST/HST*

GST/HST info sheets

GI-131	*Phasing Out of the Penny*
GI-132	*Elimination of the HST in British Columbia: Builder Information Requirements for the Transition Period*
GI-133	*Application of the GST/HST to Lift Chairs*
GI-134	*Insurance - Appraisals of Damage Caused to Property*

GST/HST notices

NOTICE276	*Elimination of the HST in British Columbia in 2013 – Transitional Rules for Real Property Including New Housing* (revised)
NOTICE278	*Harmonized Sales Tax for Prince Edward Island – Questions and Answers on General Transitional Rules for Personal Property and Services*
NOTICE279	*Harmonized Sales Tax for Prince Edward Island (P.E.I.) – Questions and Answers on Transitional Rules for Housing and Other Real Property Situated in P.E.I.*
NOTICE280	*Section 172.1 Information Requirements*

GST/HST memoranda

17-7	De Minimis Financial Institutions

Excise duty forms

B256	Excise Act, 2001 Application for Refund/Deduction
B264	Excise Duty Return - Special Excise Warehouse Licensee
B271	*Excise Duty Return - Tobacco Dealer*

Excise duty memoranda

EDM1-1-5 Instrument Approval (revised)
EDM3-1-1 *Producers and Packagers of Spirits* (revised)
EDM7-1-4 *Duty Free Shop Operators* (revised)

EDM10-3-1 *Refunds* (revised)

Softwood lumber products export charge notices

SWLN44 *Surge Charge – Alberta Region (October 2012)*

All GST/HST, Excise Duty, and Excise Taxes and Special Levies publications can be found on the CRA Web site at www.cra.gc.ca/gsthsttech, at www.cra.gc.ca/etsl, and at www.cra.gc.ca/exciseduty.

To receive email notification as soon as a document is published on the CRA Web site, go to the electronic mailing lists page at www.cra.gc.ca/lists and subscribe to the RSS feed for all new CRA publications and forms, or subscribe to any number of mailing lists for different types of publications.

Enquiries

For online access to your GST/HST, softwood lumber products export charge, air travellers security charge, excise tax and duty accounts, (such as viewing up-to-date account balances and transactions, transferring payments, and more) go to:

- www.cra.gc.ca/representatives, if you are an authorized representative or employee; or
- www.cra.gc.ca/mybusinessaccount, if you are the business owner.

For technical help while using our online services:

- business accounts, call 1-877-322-7849
- teletypewriter users, call 1-888-768-0951
- calls outside of Canada and the United States, call 709-772-8371 collect

Please have the screen number (bottom right); and if applicable, the error number and message received on hand when calling.

For specific account-related enquiries, use the online "Enquiries service" on My Business Account. Select the "Submit an enquiry" option to send us your question and receive a response electronically.

For general information and to make enquiries regarding your account (except for softwood lumber products export charge accounts), call Business Enquiries at 1-800-959-5525.

For enquiries regarding your softwood lumber products export charge account, call 1-800-935-0313.

To make enquiries regarding the status of specific GST/HST domestic rebate claims, call 1-800-565-9353.

For GST/HST technical enquiries call GST/HST Rulings at 1-800-959-8287.

Forms and publications
To access forms and publications online go to www.cra.gc.ca/orderforms.
To order forms and publications by telephone call 1-800-959-2221.

Are you a GST/HST registrant located in Quebec?
To make an enquiry or obtain information on the GST/HST, contact Revenu Québec at 1-800-567-4692 or visit their Web site at www.revenuquebec.ca.

Are you a selected listed financial institution located in Quebec?
For GST/HST account-related enquiries or for registration for a CRA business number, call Business Enquiries at 1-800-959-5525. For GST/HST technical enquiries, call GST/HST Rulings at 1-855-666-5166.
For QST account-related enquiries for reporting periods ending on or after January 1, 2013 or for registration for a CRA business number effective on or after January 1, 2013, call Business Enquiries at 1-800-959-5525. For technical enquiries related to the amended QST, call GST/HST Rulings at 1-855-666-5166.

The *Excise and GST/HST News* is published quarterly and highlights recent developments in the administration of the goods and services tax (GST) and harmonized sales tax (HST), First Nations goods and services tax (FNGST) and First Nations tax (FNT), softwood lumber products export charge, air travellers security charge (ATSC) as well as excise taxes and duties. If you would like to receive a link to each new edition of the *Excise and GST/HST News* as it is published, subscribe to the electronic mailing list.

This publication is provided for information purposes only and does not replace the law, either enacted or proposed. Please note that any commentary in this newsletter regarding proposed measures should not be taken as a statement by the CRA that such measures will in fact be enacted into the law in their current form. Comments or suggestions about the newsletter should be sent to the Editor, *Excise and GST/HST News*, Legislative Policy and Regulatory Affairs Branch, CRA, Ottawa, ON K1A 0L5.